



**CGIAR**

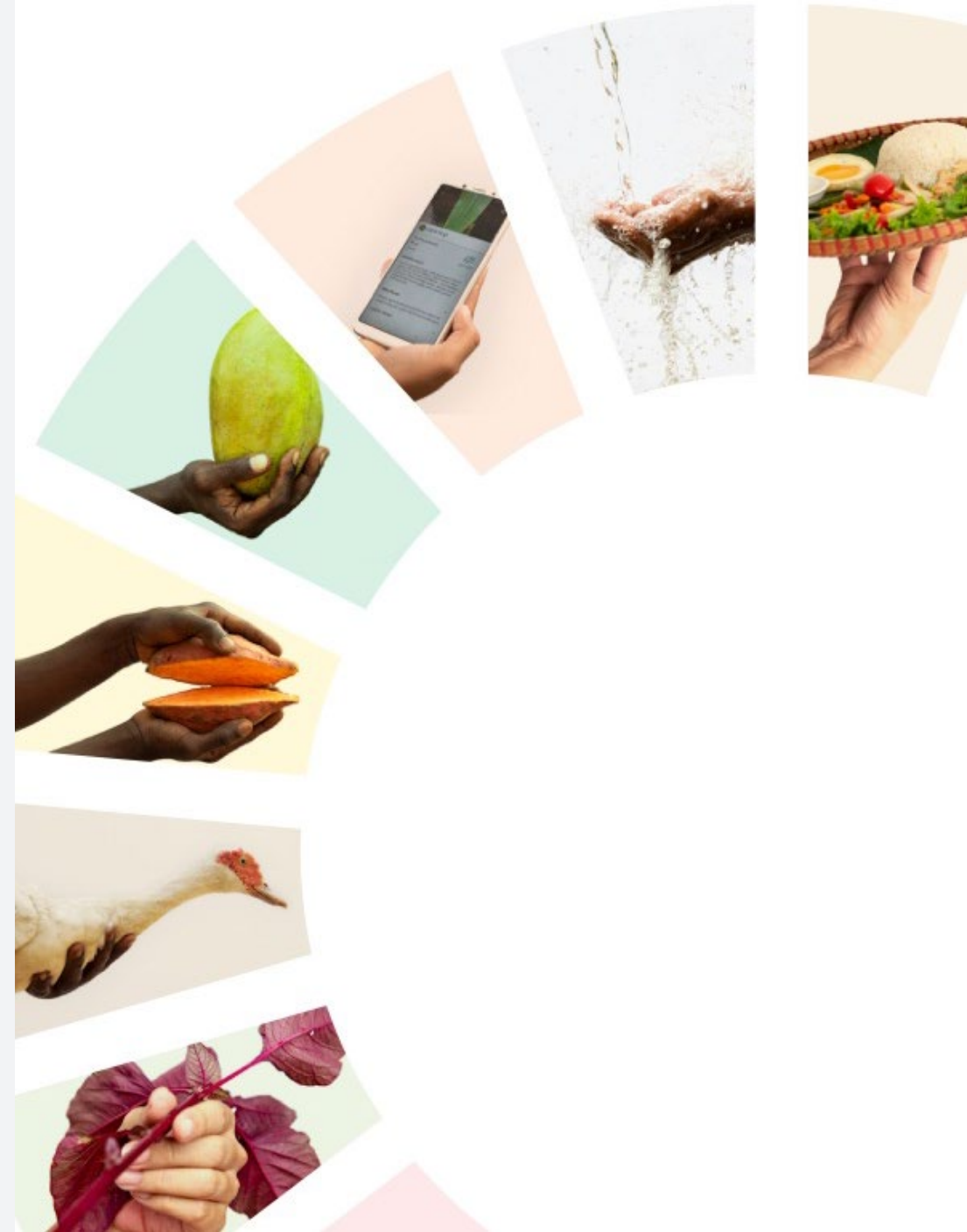
*Science for a food-secure future*

# Integrated Partnership Risk & Oversight Plan

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*System Council 21<sup>st</sup> Meeting*

*Thursday 12 December 2024*



# Risk & Oversight Plan

## Introduction

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- The R&OP is the result of a **true collective effort** across the Centers
- Its journey was an **iterative and consultative** process:
  - System Council request in June set **clear milestones** for its development and submissions
  - Since the first version, **revised and refined based on guidance and several constructive dialogues** with the AFRC, Funders and the AOC
  - All these led to **increasing alignment** over the course of the Plan's development
- The end result is a win-win approach that will **strengthen assurance for the Integrated Partnership as a whole – and for each Center** and as a consequence, our Funders and other stakeholders

# Risk & Oversight Plan

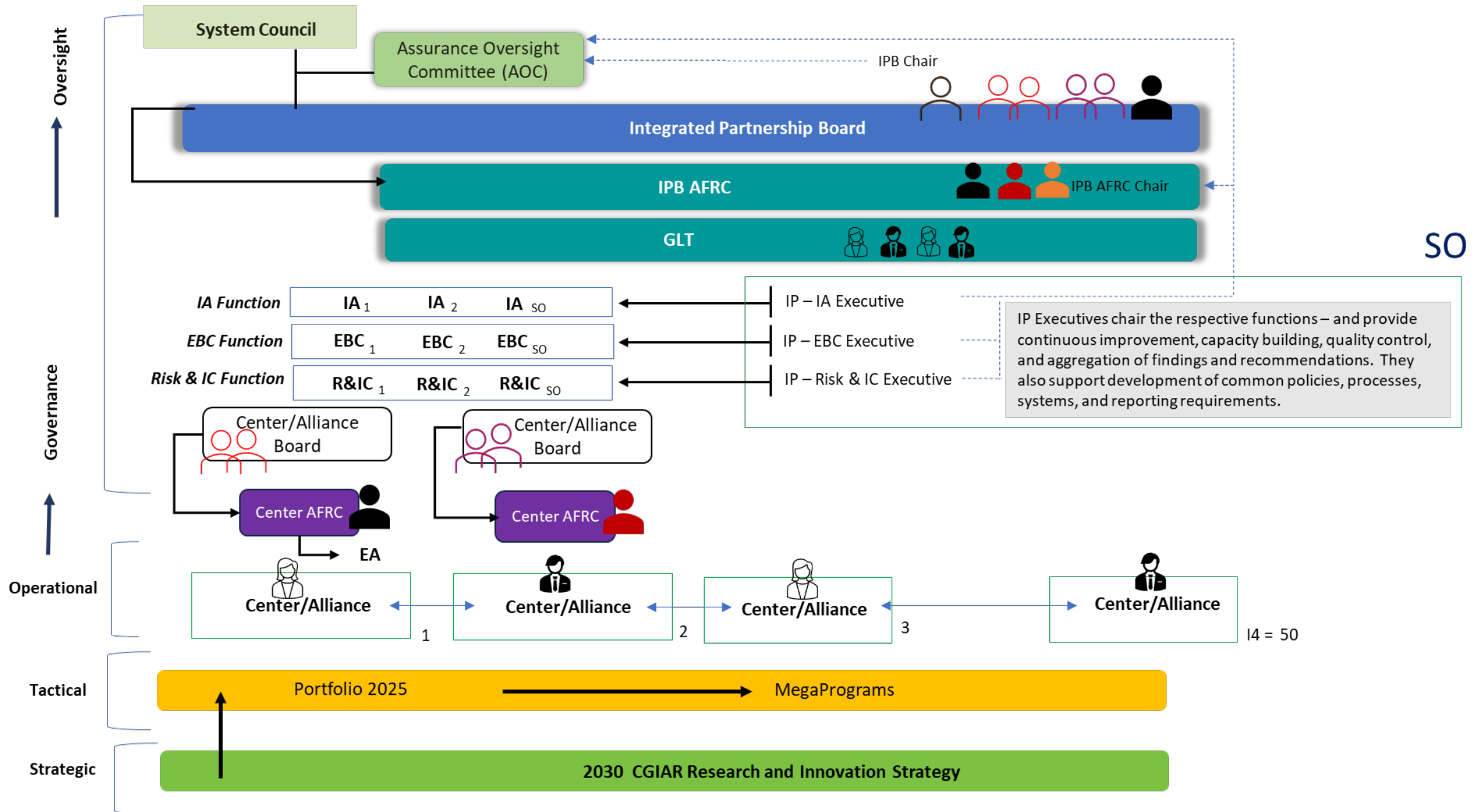
## Key elements from Executive Summary

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- i. **Internal Audit, Ethics & Business Conduct, and Risk Management Functions - bringing together leads from each Center and the System Organization, each led by a new Executive role**
- ii. **Harmonization of how risks are identified, assessed, and managed** – through adoption of a global risk framework, ensuring consistency and alignment for risk management and internal controls.
- iii. **Coordinated internal audit planning** to minimize gaps and overlaps in assurance coverage.
- iv. **Information sharing** – via the GLT, responsible for identifying and managing risks across the Integrated Partnership, through sharing of audit plans and reports in the Internal Audit Function, and via governance mechanisms including the AFRC structure
- v. **Appropriate escalation** - to ensure matters are appropriately escalated while ensuring confidentiality
- vi. **'Single lens' reporting** – in order to identify systemic issues or emerging trends that affect the Partnership.
- vii. **Common policies, processes, procedures, systems, tools and reporting requirements** developed by the Integrated Functions under the guidance of the Executive roles, to facilitate all other aspects of integration and ensure consistency and objectivity.

# OPERATING MODEL CGIAR – ASSURANCE



## Risk & Oversight Plan Budget

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- **Plan includes provisional budget for 2025** compared to the baseline of current arrangements in 2024 – setting out additional investment from Centers and the core System entities' budget (W1).
- Increase in total costs from \$8.5 million in 2024 to \$10.3 million in 2025, representing a **20% growth**.
  - System-level costs: 33% increase (\$2.5 million in 2024 to \$3.3 million in 2025)
  - Center-level costs, 15% increase (\$6.1 million in 2024 to \$7.0 million in 2025)
- The **significant rise in Risk Management costs (56%) and EBC costs (27%)** highlights commitment to strengthening risk oversight and ethical conduct - allows for balanced governance, promoting resilience and operational continuity
- **Work is ongoing to forecast 2026 and beyond**, when the approach is well bedded-in
  - The budget will be reviewed to optimize as the model is put in place
  - Including looking for opportunities to mitigate upfront investment by cost savings where the maturity of systems allow for reliance on existing assurance (e.g. to avoid additional audits)

## **Roles and Responsibilities in the Assurance Functions**

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**TORs for the Executive roles and the overall function are being developed for each of Risk & Internal Controls; Internal Audit, Ethics & Business Conduct, setting out:**

- Responsibilities as outlined in the R&OP
- Reporting lines for each role that ensure alignment to best practices and internal audit standards, and maintain required accountabilities/liabilities for the separate entities
- At the Partnership level - provision of reporting that enables the IPB (and the SC as appropriate) to have single lens view to enable their oversight roles to be carried out

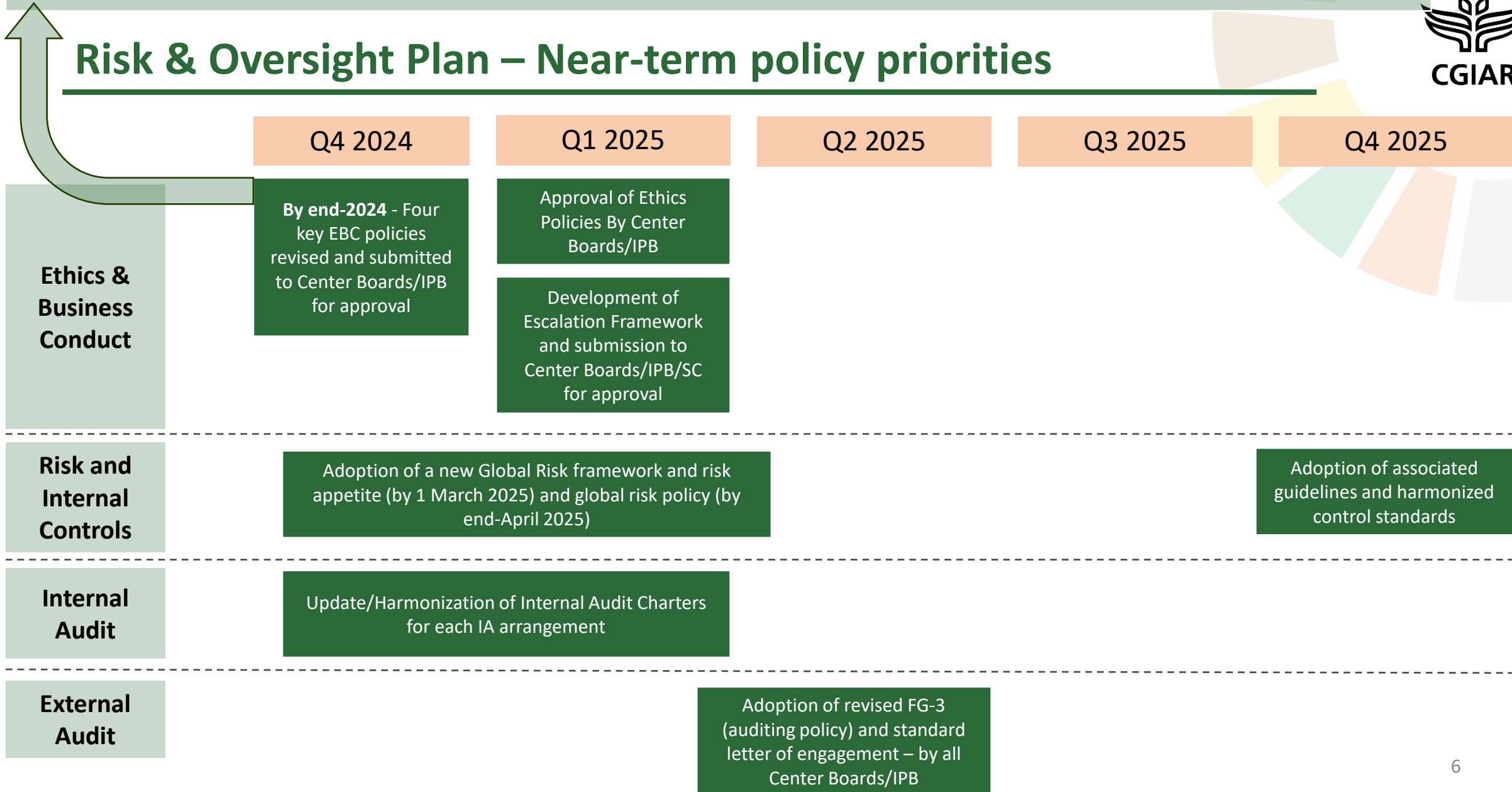
**Where required for Center lead roles - TORs to be amended to set out how their role relates to the respective Functions**

**The four common Ethics policies:**

i) Code of Ethics and Business Conduct for CGIAR Staff; ii) Policy on Whistleblowing and Protection from Retaliation; iii) Policy on Protection Against and Prevention of Harassment and Discrimination; iv) Safeguarding Policy – Protection Against and Prevention of Sexual Misconduct, Exploitation and Abuse, and Human Trafficking



# Risk & Oversight Plan – Near-term policy priorities



## Decision-making on the Risk & Oversight Plan

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- ✓ AFRC endorsement on 8 November – included recommendations for strengthening during implementation
- ✓ IPB approval on 13 November
- ✓ AOC endorsement and recommendation to the System Council – issued 21 November (also endorsed the AFRC’s recommendations for strengthening during implementation, and noted areas of ongoing focus)
- ✓ Center AFRCs/Boards review and decision making during Q4 2024 meetings:
  - ✓ 7 Center/Alliance Boards have completed their approvals at this time
  - ✓ Further recommendations for strengthening during implementation made

## Ensuring effective and agile implementation – and its oversight

- Work underway on TORs for key roles and functions
  - Building in the recommendations of IPB-AFRC, AOC and Center AFRCs/Boards raised during their approvals
  - Executive Roles to be advertised in January 2025
- Project management of implementation – by the ICI Forum under the EMD’s leadership
- Oversight of Partnership-wide implementation by the IPB through its AFRC – and of Center implementation by each Board/its AFRC
- Biannual progress reports to the SC - at SC20 the System Council asked the IPB to report on progress on the Plan’s implementation by the System as a whole and by individual Centers at each of its System Council meetings